EXHIBIT 82

March 2, 1965

Mr. Julius Winokur Pinto, Winokur & Pagano 580 Fifth Avenue New York, N.Y. 10036

Re: Marilyn Monroe

Dear Julius:

I thank you for your letter of February 25, 1965 enclosing photocopies of Marilyn Monroe's California tax returns for 1958, 1959, 1960 and 1962.

I note that Jack Ostrow prepared the 1961 California return.

The copy of the 1962 California return did not include the schedule and I would appreciate it if you would attach a copy of the schedule which I imagine reflects her income and business expenses.

Many thanks for same.

Sincerely,

Howard O. LeShaw

HOL:fd